Internal Auditing

Index of Articles for 2004 (Volume 19, Numbers 1-6)

(see issue and page numbers in bold)

ACCOUNTING

Principles-Based Accounting: Are Internal Auditors Ready? .....**Nov./Dec., 19-25**

Winners and Losers in the Governance and Accounting Scandals .....**May/June, 41-43**

BEST PRACTICES

Continuous Auditing Using a Strategic-Systems Approach .....**May/June, 31-36**

Credibility in the Internal Audit Function ..**Jan./Feb., 10-16**

Flowcharting Basics for Internal Auditors .....**Sept./Oct., 26-31**

The Internal Auditor at Work: A Practical Guide to Everyday Challenges (*book review*) .....**July/August, 43-44**

Internal Auditors and Charities: Combating the Threat of Terrorism.....**Sept./Oct., 12-21**

Structuring Internal Audit Reporting to Enhance User Confidence.....**Jan./Feb., 17-20**

Trends in Internal Audit Strategies.....**May/June, 15-22**

Why and How Audits Must Change: Practical Guidance to Improve Your Audits (*book review*).....**Jan./Feb., 46**

BOOK AND RESEARCH REVIEWS

Ethics Programs—The Role of the Board: A Global Study. .....**Sept./Oct., 48**

Financial Reporting Fraud: A Practical Guide to Detection and Internal Control . .....**July/August, 45-46**

A Framework for Internal Auditing's Entity-Wide Opinion on Internal Control .....**Sept./Oct., 47**

Innovator's Solution: Creating and Sustaining Successful Growth.....**July/August, 47**

The Internal Auditor at Work: A Practical Guide to Everyday Challenges .....**July/August, 43-44**

Key Controls: The Solution for Sarbanes-Oxley Internal Control Compliance .....**Sept./Oct., 47-48**

Mergers, Acquisitions, and Divestitures: Control and Audit Best Practices.....**Jan./Feb., 47**

PC Management Best Practices: A Study of Total Cost of Ownership, Risk, Security, and Audit.....**July/August, 47-48**

Practical Guide to Corporate Governance and Accounting: Implementing the Requirements of the Sarbanes-Oxley Act .....**Jan./Feb., 47**

Privacy: Assessing the Risk... .....**July/August, 44-45**

Value Shift: Why Companies Must Merge Social and Financial Imperatives to Achieve Superior Performance .....**July/August, 46**

Why and How Audits Must Change: Practical Guidance to Improve Your Audits..... .....**Jan./Feb., 46**

CONTINUOUS AUDITING

Continuous Auditing Using a Strategic-Systems Approach .....**May/June, 31-36**

CORPORATE GOVERNANCE

The Corporate Governance Backlash ..**Sept./Oct., 40-42**

Corporate Governance Ratings: Good or Bad? .....**Nov./Dec., 37-40**

Governance-Gate .....**March/April, 46-48**

Internal Control Reporting: Implications for Directors and Internal Auditors..... .....**Jan./Feb., 43-45**

It's the Culture, Stupid..... .....**July/August, 35-37**

Practical Guide to Corporate Governance and Accounting: Implementing the Requirements of the Sarbanes-Oxley Act (*book review*).....**Jan./Feb., 47**

Winners and Losers in the Governance and Accounting Scandals .....**May/June, 41-43**

ENVIRONMENTAL AUDITING

Reaping the Benefits of Environmental Auditing..... .....**Nov./Dec., 26-36**

ETHICS

Complying with the Sarbanes-Oxley Ethics Requirements .....**July/August, 22-27**

Ethics Programs—The Role of the Board: A Global Study (*book review*) .....**Sept./Oct., 48**

FRAUD

Financial Reporting Fraud: A Practical Guide to Detection and Internal Control (*book review*) .....**July/August, 45-46**

Inside Threats: Systems-Based Fraud, Errors, and Misuse .....**Sept./Oct., 3-11**

Internal Auditors' Fraud Prevention and Detection Methods ..**May/June, 37-40**

Using Benford's Law for Fraud Detection ....**Jan./Feb., 4-9**

HEALTHCARE AUDITS

Healthcare Audits in a Self-Insured Environment ....**July/August, 3-14**

Utilizing Modular Audit Procedures in Healthcare Audits .....**July/August, 16-21**

HIRING PRACTICES

Attracting Students to Internal Auditing Careers ..... **Jan./Feb., 39-42**

INDEPENDENCE

Auditors' Independence of Judgment Under Pressure . ..... **Jan./Feb., 22-32**

INFORMATION TECHNOLOGY & SYSTEMS

Creating Security Baselines with Security Templates ... . **Nov./Dec., 41-46**

Data Mining: An In-Depth Look ..... **March/April, 4-20**

E-Commerce's Impact on Audit Practices..... ..... **March/April, 28-36**

The Impact of IT Outsourcing on Control Risk .... **May/June, 23-30**

Inside Threats: Systems-Based Fraud, Errors, and Misuse ..... **Sept./Oct., 3-11**

PC Management Best Practices: A Study of Total Cost of Ownership, Risk, Security, and Audit (*book review*) .. .. **July/August, 47-48**

SQL: An Internal Audit Technology ..... **Jan./Feb., 34-38**

Windows Active Directory Group Policy Objects .... **July/August, 38-42**

Windows Security Updates and Service Packs .... **May/June, 44-47**

Windows XP SP2 Security..... ..... **Sept./Oct., 43-46**

INTERNAL CONTROLS

Flowcharting Basics for Internal Auditors .... **Sept./Oct., 26-31**

A Framework for Internal Auditing's Entity-Wide Opinion on Internal Control (*book review*) ..... **Sept./Oct., 47**

The Impact of IT Outsourcing on Control Risk .... **May/June, 23-30**

Internal Control Reporting: Implications for Directors and Internal Auditors..... ..... **Jan./Feb., 43-45**

Internal Controls: Winning the Battle Against Risks .... **July/August, 28-34**

Key Controls: The Solution for Sarbanes-Oxley Internal Control Compliance (*book review*)... **Sept./Oct., 47-48**

The PCAOB's Internal Control Practices: A COSO-Based Review..... ..... **March/April, 37-41**

The PCAOB Standard on Internal Control: What Should Internal Auditors Expect? ..... **May/June, 3-14**

Security Controls and Management Tone .... **March/April, 42-45**

MERGERS AND ACQUISITIONS

Mergers, Acquisitions, and Divestitures: Control and Audit Best Practices (*book review*)..... **Jan./Feb., 47**

MONEY LAUNDERING

Internal Auditors and Charities: Combating the Threat of Terrorism..... ..... **Sept./Oct., 12-21**

Understanding and Preventing Money Laundering..... ..... **Sept./Oct., 22-25**

OUTSOURCING

The Impact of IT Outsourcing on Control Risk .... **May/June, 23-30**

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB)

The PCAOB's Internal Control Practices: A COSO-Based Review..... ..... **March/April, 37-41**

The PCAOB Standard on Internal Control: What Should Internal Auditors Expect? ..... **May/June, 3-14**

RISK MANAGEMENT AND ASSESSMENT

ERM-Based Auditing..... ..... **Nov./Dec., 4-18**

Privacy: Assessing the Risk (*book review*) .... **July/August, 44-45**

SARBANES-OXLEY ACT OF 2002

Complying with the Sarbanes-Oxley Ethics Requirements ..... **July/August, 22-27**

The PCAOB Standard on Internal Control: What Should Internal Auditors Expect? ..... **May/June, 3-14**

Practical Guide to Corporate Governance and Accounting: Implementing the Requirements of the Sarbanes-Oxley Act (*book review*)..... **Jan./Feb., 47**

SUSTAINABILITY REPORTING

Sustainability Reporting: Implications for Internal Auditors .... **March/April, 21-27**

TQM and Sustainability Reporting ..... **Sept./Oct., 32-39**